

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.01.2017

Coram

THE HONOURABLE MR. JUSTICE RAJIV SHAKDHER

W.P.No.1779 of 2017

and WMP No.1765 of 2017

M/s.Vaigai Agencies,
represented by its Partner,
Mr.C.Karpagamurthy,
54, Dhandapani Nagar,
(Near IOB) Maharajapuram,
Villupuram-605 602.

.. Petitioner

vs.

The Assistant Commissioner (CT),
Villupuram - I Assessment Circle,
Villupuram.

.. Respondent

* * *

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a writ of Certiorari to call for the impugned proceedings of the respondent in TIN : 33806315952/ 2015-2016, and quash the impugned order dated 31.10.2016.

* * *

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

1. Issue notice. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, accepts notice on behalf of the respondent.

1.1. With the consent of the learned counsels for the parties, the writ petition is taken up for hearing and final disposal.

2. This writ petition is directed against the provisional assessment order dated 31.10.2016 concerning Assessment Year 2015-2016.

3. The only ground of challenge raised before me, for the moment, by the petitioner is that the provisional assessment order could not have been passed by the respondent, once, the

period of the assessment year in issue had expired.

4. Mr.S.Kanmani Annamalai, learned Additional Government Pleader, who appears for the respondent, says, he cannot, but submit, that the proposition advanced by the petitioner is correct.

5. Accordingly, the impugned order is set aside with liberty to the respondent to pass a fresh assessment order, albeit, in accordance with law.

6. The captioned writ petition is disposed of, in terms of the aforesaid direction. Pending application shall stand closed. no costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

The Assistant Commissioner (CT),
Villupuram - I Assessment Circle,
Villupuram.

+1 cc to Mr.P.rajkumar Advocate sr 4659

+1 cc to Special Government Pleader (Taxes) sr 4877

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